This listing of claims will replace all prior versions, and listings, of claims in this application:

Please cancel claims 13-15 without prejudice or disclaimer.

Listing of Claims:

1. (Original) Optical compensator for liquid crystal displays comprising

- at least one O plate retarder, and

- at least one twisted A plate retarder with a twist angle ϕ of more than 90 °.

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2. (Currently Amended) Optical compensator according to claim 1, ~~characterized in that~~ wherein the average tilt angle θ_{ave} in said O plate retarder is from 2 to 88°.

3. (Currently Amended) Optical compensator claim 1, ~~characterized in that~~ wherein the twist angle ϕ in said twisted A plate retarder is at least 360°.

4. (Currently Amended) Optical compensator according to claim 1, ~~characterized in that~~ wherein the tilt angle in said O plate retarder varies monotonously in a direction perpendicular to the plate of the film from a minimum value θ_{min} at one surface of the film to a maximum value θ_{max} at the opposite surface of the film.

5. (Currently Amended) Optical compensator according to claim 4, ~~characterized in that~~ wherein θ_{min} is from 0 to 80°.

6. (Currently Amended) Optical compensator according to claim 4, ~~characterized in that~~ wherein θ_{max} is from 10 to 90°.

7. (Currently Amended) Optical compensator according to claim 1, ~~characterized in that~~ wherein the thickness of said O plate and/or twisted A plate is from 0.1 to 10 μm.

8. (Currently Amended) Optical compensator according to claim 1, ~~characterized in that~~

wherein the optical retardation of said O plate and/or twisted A plate is from 6 to 300 nm.

9. (Currently Amended) Optical compensator according to claim 1, ~~characterized in that~~ wherein said O plate comprises a linear or crosslinked polymerized liquid crystalline material with a tilted or splayed structure.

10. (Currently Amended) Optical compensator according to claim 1, ~~characterized in that~~ wherein said twisted A plate comprises a linear or crosslinked polymerized chiral liquid crystalline material with a helically twisted structure.

11. (Currently Amended) Optical compensator according to claim 10, ~~characterized in that~~ wherein the helical pitch of the chiral liquid crystalline material in said twisted A plate is less than 250 nm.

12. (Previously Amended) A liquid crystal display device comprising the following elements

- a liquid crystal cell formed by two transparent substrates having surfaces which oppose each other, an electrode layer provided on the inside of at least one of said two transparent substrates and optionally superposed with an alignment layer, and a liquid crystal medium which is present between the two transparent substrates,

- a polarizer arranged outside said transparent substrates, or a pair of polarizers sandwiching said substrates, and

- at least one optical compensator according to claim 1 being situated between the liquid crystal cell and at least one of said polarizers,

it being possible for the above elements to be separated, stacked, mounted on top of each other, coated on top of each other or connected by means of adhesive layers.

13. Cancelled

14. Cancelled

15. Cancelled

Please add the following new claims:

--16. (New) An optical compensator for a liquid crystal display comprising:

at least one O plate retarder, and

at least one twisted A plate retarder with a twist angle ϕ of more than 90°.

C.77 17. (New) An optical compensator according to claim 16, wherein a tilt angle in the O plate retarder varies monotonously in a direction perpendicular to the plate of the O plate retarder from a minimum value θ_{min} at one surface of the O plate retarder to a maximum value θ_{max} at the opposite surface of the 0 plate retarder

18. (New) An optical compensator according to claim 17, wherein θ_{min} is 1-20°.

B2 19. (New) An optical compensator according to claim 17, wherein θ_{max} is 40-90°.

20. (New) An optical compensator according to claim 16, wherein the twist angle ϕ is larger than 180°.

21. (New) An optical compensator according to claim 16, further comprising one or two negative C plate retarders.

22. (New) An optical compensator according to claim 16, wherein at least one of the O plate retarder or A plate retarder comprises a negatively birefringent substrate having the optical properties of a negative C plate retarder.--